



FY 2017 Approved Budget

Adopted June 8, 2016

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FY 2016-2017 Budget Message

To: The Honorable Mayor Braxton and Town Board, and Topsail Beach Citizens

Date: May 23, 2016

On behalf of the entire Topsail Beach staff, I am pleased to submit to you the Manager's Recommended Budget for FY 2016 – 2017 for your review and consideration. The development of this proposed budget is consistent with the requirements set forth in the North Carolina General Statutes, particularly with respect to the Local Government Budget and Fiscal Control Act. It combines the goals and vision of the Board with the sound financial principles the Town has followed over the years. The budget process started in January 2016 as the staff began its review of departmental needs, focusing on the provision of services in the most efficient and cost effective manner. It takes into account specific mandates from both the state and federal governments, as well as the current proposed changes in legislation that could affect state shared revenues and levels of service. The budget document provides detailed line item information that describes revenues and expenditures for each annually-budgeted fund.

This year's recommended General Operating Budget is a balanced budget totaling \$5,224,406 for the General Fund, Restricted Funds and the Utility Enterprise Funds. This compares to \$7,838,922 in FY 2015 – 2016, a decrease of approximately \$2.61 million. The General Fund, which comprises the core services provided by the Town, accounts for \$2,749,790 of the total budget, while Powell Bill transportation-related improvements (\$17,000), and the Beach, Inlet, and Sound (BIS) Capital Fund (\$1,576,700) account for the remainder of the General Fund budget. The Utility Enterprise Fund is budgeted at \$880,916. Under this proposal, the budget addresses current departmental needs and anticipates future needs as the Town continues to provide key services to meet the needs of our residents and property owners.

In order to meet the needs of the community and provide the high level of service that citizens have come to expect, this budget proposes a two cent increase to the tax rate, increasing it from \$0.2925 per \$100 valuation to \$0.3125 per \$100 valuation. The General Fund tax rate would increase from \$0.1725 per \$100 valuation to \$0.1925 per \$100 valuation, while the BIS Fund would remain at \$0.12 per \$100 valuation. The combined tax rate for Topsail Beach of \$0.3125 is still in line with similar coastal communities in the area, and in many cases considerably lower.

In preparing this budget staff considered many factors that impact Topsail Beach today. Although relatively small in geographic size and population, Topsail Beach provides services to a large number of people, particularly during the vacation season. As part of the greater Wilmington region, Topsail Beach is host to many weekly renters and day trippers that come to experience our large, clean beaches and easy-going lifestyle. Providing these services takes a lot of effort by the Town, and its huge success in our Beach Nourishment Programs and erosion control efforts has made Topsail Beach a premier location. This is evidenced by the recognition we received from the American Shore & Beach Preservation Association (ASBPA) as one of the Top 5 Best Restored Beaches for 2016 in the nation! This was accomplished by hard work, smart planning, and cooperative efforts by our elected officials, citizens, and staff, along with the help of the State. The Town must remain diligent in these efforts to maintain our pristine beaches, as well as continuing to provide our core services at a high level.

This annual budget provides details of the spending plan for the year and sources of revenue to meet those obligations. Also included are specifically identified goals and objectives for each department. The tables on the following pages highlight both the revenues and expenditures proposed for FY17 in comparison with the FY16 budget. Also shown are actual revenues and expenditures for FY15 and year-to-date FY16. The breakdown of revenues includes Operating Revenues, Grant Proceeds, and Transfers In from Capital Reserves. Expenditures highlight Personnel and Operating Costs, Capital Outlay, and Debt Service.

FY 2017 BUDGET HIGHLIGHTS

The first step in the budget process is to review the revenue estimates for the upcoming year and to explore the needs of each department in an effort to begin the development of a comprehensive balanced budget. Provided below are the highlights of the key budget indicators and projections.

Revenues

This year's estimated revenues are relatively consistent with previous years. Significant differences lie in the decreased amount of Federal money (i.e. FEMA Funds) anticipated for FY 2017. As mentioned earlier, this budget recommends a two cent tax rate increase reflected in these numbers.

- ❖ The total assessed value for property in Topsail Beach for FY 2017 is \$623,475,257. This represents real and personal property and motor vehicle tax. This compares to \$618,032,798 for FY 2016.
- ❖ Each penny on the tax rate is worth \$62,347.
- ❖ Ad Valorem Property Tax (real and personal) is proposed to be divided into General Fund (\$0.1925) and BIS Fund (\$0.12).

- ❖ Accommodations tax (both for Topsail Beach and Pender County) are anticipated to generate an additional \$120,000 in revenue combined over last year's budgeted amount. This represents an increase of \$99,000 for the BIS Fund and \$21,000 for the General Fund over the FY 2016 Budget.
- ❖ Changes to the distribution of Utilities Franchise Fees at the state level have increased our receipts by an estimated \$52,000.
- ❖ Sales tax figures (both Local Option Sales Tax and County Option 4) are projected to increase by \$26,400 in this budget. This estimate is based on recent changes to the distribution of sales tax instituted by the General Assembly. Since this is the first year of the changes, we do not know the full extent of the impact to our budget.
- ❖ The proposed budget includes \$225,000 in grants for the Fire Department towards the purchase of a mini-pumper. The total match for the Town would be \$15,000 if the grant is awarded.
- ❖ There is an additional \$116,000 in revenues that represents the transfer of Capital Reserve Funds to the General Fund.
- ❖ The FY 2016 Budget included \$285,460 in reimbursement from FEMA. This money is not available for FY 2017.
- ❖ By comparison, General Fund Revenues for FY 2016 (amended Budget) was \$3,934,699 compared to early estimates of \$2,766,790 for FY 2017.
- ❖ The BIS Fund budget revenues of \$2,991,087 for FY 2016 compared to \$1,576,700 for FY 2017.

Expenses

Much of the operational expenses have not changed significantly over the previous year. Increased costs are generally related to larger capital needs (i.e. a Mini-Pumper for the Fire Department). Some other changes are a result of shifting costs from the General Fund to the BIS Fund, where warranted. The proposed budget also includes a three percent increase to the salary line item for potential merit increases. Detailed line item expenses are shown in the budget by department later in this document. Funds are appropriated at adequate levels in order to maintain or improve the quality and the level of service that has been provided historically. The major expenditures by function are shown as follows:

GENERAL FUND / CAPITAL FUND

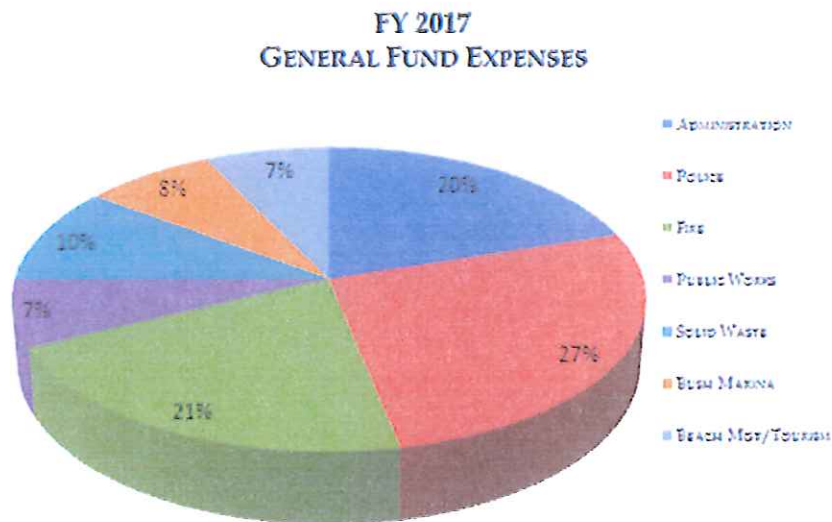
- ❖ Administration (includes Town Board, Administration, and Inspections/Planning)
- ❖ Police
- ❖ Fire
- ❖ Public Works

- ❖ Solid Waste
- ❖ Bush Marina
- ❖ Beach Management and Tourism
- ❖ BIS

ENTERPRISE FUNDS

- ❖ Utility

Public Safety accounts for approximately 48% of the operating and capital budget within the General Fund. Much of the larger expense is in capital as the Town provides for vehicles and equipment necessary for the provision of services. Personnel costs are also a significant portion of the operational costs as both police and fire provide for protection to our citizens and businesses on a 24/7 basis. Administration accounts for the next largest percentage of annual cost at 20%. If you add BIS to the general fund totals, it would account for 36% of the budget, with Public Safety equaling 30% and Administration at 13%. The chart on below highlights the General Fund expenses by department for FY 2017.



Expenses are divided into four major categories - personnel, operating expense, debt service, and capital outlay. These categories are summarized below:

Personnel - Expenses which can be directly attributed to the individual employee. These expenses include salaries, wages, insurance benefits, retirement, 401k, and FICA. The costs of such expenditures have been budgeted within each operating department to give a more accurate cost of departmental operations.

Operating Expenses - Costs other than personnel and capital outlay that are required for the operations of the Town. Operational line item expenditures are directly affected by increasing costs of goods and materials, greater service demands and enforcement of government regulations. Examples of operating expenses include departmental supplies, motor fuels, utilities, and equipment or vehicle maintenance. Operating expenses also include contracts with outside agencies.

Debt Service - North Carolina General Statutes also require that provisions be made to meet annual payments on debt issued within prior years and commitments of the current year's budget. The Town is contractually obligated to provide the annual funding to meet these obligations.

Capital Outlay - Capital outlay includes expenditures for the purchase and/or construction of land, buildings, vehicles, equipment, fixtures and other infrastructure (including roads, sidewalks, storm water drainage) which are too permanent in nature to be considered expendable at the time of purchase. Generally capital items should have a value of \$5,000 or more with an expendable life of more than one year.

An overview of the combined expenses for the General Fund, BIS Capital Project, and Utility Fund can be found on the following tables.

	2014 - 2015		2015 - 2016		5/27/2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	Actual (\$)	%Remaining	Requested	Recommended	Approved	
0000 0000	\$161,202.00									
0200 Salaries	\$908,493.00	\$876,078.00	\$760,912.00		\$890,300.00		\$890,300.00			
0201 Salaries - Overtime	\$5,679.00	\$14,506.75	\$7,744.00		\$11,500.00		\$11,500.00			
0202 Salaries - Gov Board	\$18,000.00	\$19,500.00	\$13,500.00		\$19,500.00		\$19,500.00			
0300 Salaries - Part Time	\$34,074.00	\$77,861.00	\$59,931.00		\$81,390.00		\$81,390.00			
0301 Unemployment	\$17,188.00	\$23,200.00	\$21,484.00		\$25,764.00		\$25,764.00			
0302 Longevity	\$6,250.00	\$7,300.00	\$7,300.00		\$7,950.00		\$7,950.00			
0303 Salary P/ Time Vff	\$35,350.00	\$30,400.00	\$30,400.00		\$70,400.00		\$70,400.00			
0400 Prof Serv - Audit	\$11,026.00	\$13,550.00	\$13,200.00		\$99,800.00		\$99,800.00			
0401 Prof Serv - Legal	\$37,344.00	\$38,300.00	\$55,417.00		\$46,500.00		\$46,500.00			
0402 Professional Services	\$36,884.00	\$69,934.57	\$49,737.00		\$14,500.00		\$14,500.00			
0500 Fica	\$73,498.00	\$64,281.58	\$66,249.00		\$65,196.00		\$65,196.00			
0600 Group Insurance	\$280,854.00	\$317,570.00	\$258,311.00		\$287,637.00		\$287,637.00			
0700 Retirement	\$61,005.00	\$68,089.00	\$56,018.00		\$67,930.00		\$67,930.00			
0701 401K	\$56,676.00	\$32,666.00	\$16,579.00		\$42,705.00		\$42,705.00			
0800 Firemen Pension Fnd State	\$5,120.00	\$720.00	\$720.00		\$2,400.00		\$2,400.00			
1000 Credit Card Serv Fees	\$6,670.00	\$8,424.36	\$6,267.00		\$10,500.00		\$10,500.00			
1100 Communications	\$26,452.00	\$28,428.92	\$24,635.00		\$34,500.00		\$34,500.00			
1101 Postage	\$8,735.00	\$10,100.00	\$8,989.00		\$12,100.00		\$12,100.00			
1200 Printing	\$95.00	\$3,800.00	\$224.00		\$2,100.00		\$2,100.00			

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ANNUAL BUDGET ESTIMATE - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2016-2016

	2014 - 2015		2015 - 2016		5/27/2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
1300 Utilities	\$44,616.00	\$43,500.00	\$37,866.00					\$46,500.00	\$46,500.00	
1301 Utilities - Pumping	\$20,908.00	\$19,500.00	\$16,701.00					\$19,500.00	\$19,500.00	
1400 Staff Development	\$15,967.00	\$16,365.96	\$7,842.00					\$19,800.00	\$19,800.00	
1500 M&R Buildings	\$25,024.00	\$35,073.49	\$40,401.00					\$78,000.00	\$78,000.00	
1501 M&R Grounds	\$10,057.00	\$13,800.00	\$7,278.00					\$17,800.00	\$17,800.00	
1600 M&R Equipment	\$35,967.00	\$48,923.94	\$35,701.00					\$62,500.00	\$62,500.00	
1601 Rental - Equipment	\$15,472.00	\$28,102.00	\$25,983.00					\$35,500.00	\$35,500.00	
1700 M&R Vehicles	\$78,552.00	\$45,842.96	\$23,332.00					\$48,000.00	\$48,000.00	
1800 Car Allowance	\$19,311.00	\$14,900.00	\$13,200.00					\$17,300.00	\$17,300.00	
1900 1900		\$4,486.71	\$4,487.00							
2101 Building Lease	\$7,802.00	\$7,805.00	\$7,803.00					\$7,800.00	\$7,800.00	
2600 Advertising	\$1,732.00	\$2,800.00	\$562.00					\$2,650.00	\$2,650.00	
3100 Vehicle Operating Supply	\$35,055.00	\$34,475.88	\$21,983.00					\$37,000.00	\$37,000.00	
3200 Mosquito Control	\$2,088.00	\$2,500.00	\$1,939.00					\$5,000.00	\$5,000.00	
3300 Departmental Supplies	\$72,250.00	\$52,303.70	\$33,858.00					\$59,050.00	\$59,050.00	
3301 Beach Grass And Fence	\$4,238.00	\$4,000.00	\$2,280.00					\$15,000.00	\$15,000.00	
3302 Expendable Equipment	\$2,328.00	\$2,700.00	\$810.00					\$2,700.00	\$2,700.00	
3305 Water Treatment Supplies	\$10,787.00	\$34,209.04	\$25,514.00					\$15,500.00	\$15,500.00	
3500 3500										
3600 Uniforms	\$9,361.00	\$16,881.08	\$7,120.00					\$21,850.00	\$21,850.00	

ANNUAL BUDGET ESTIMATE - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

	2014 - 2015	2015 - 2016	5/27/2016	2015 - 2016	2016 - 2017
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
3601 Uniform Cleaning		\$32.51			\$250.00 \$250.00
3700 Water Use Facility Charge					
4500 Contract Services	\$167,198.00	\$184,937.92	\$148,916.00		\$213,350.00 \$213,350.00
4501 Cs/Ts/Np	\$88,598.00	\$86,545.00	\$75,749.00		\$85,500.00 \$85,500.00
4502 Recycling	\$36,863.00	\$34,321.47	\$31,494.00		\$37,500.00 \$37,500.00
4503 Town Code Updates	\$2,966.00	\$3,389.15	\$650.00		\$4,000.00 \$4,000.00
4504 4504					
4600 Pre-Employment Exams	\$315.00	\$600.00	\$540.00		\$9,265.00 \$9,265.00
4601 Computer Software Maint	\$70,284.00	\$47,000.00	\$26,141.00		\$46,500.00 \$46,500.00
5300 Dues And Subscriptions	\$8,772.00	\$10,974.88	\$6,958.00		\$11,800.00 \$11,800.00
5400 Insurance And Bonding	\$83,963.00	\$90,829.46	\$92,582.00		\$105,000.00 \$105,000.00
5600 Street Improvements	\$16,618.00	\$6,000.00			\$3,000.00 \$3,000.00
5700 Water Deposit Clearing	\$1,115.00	\$4,000.00	-\$3,036.00		\$4,000.00 \$4,000.00
5701 5701					
5702 5702					
5800 Water System Repairs	\$51,818.00	\$67,793.76	\$60,529.00		\$72,070.00 \$72,070.00
5801 5801					
5802 Powell Bill Engineering		\$1,100.00	\$445.00		\$1,000.00 \$1,000.00
5803 Paving And Resurfacing		\$5,000.00	\$5,000.00		\$4,000.00 \$4,000.00
5804 Transfer To Reserve Veh		\$1,004,233.00	\$994,233.00		

ANNUAL BUDGET ESTIMATE - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
5805 Storm Drainage	\$9,465.00	\$5,000.00				\$5,000.00	\$5,000.00	
5806 Traffic Control	\$1,045.00	\$2,500.00	\$1,011.00			\$2,500.00	\$2,500.00	
7301 Co Infrastructure 2012								
7400 Capital Outlay	\$173,151.00	\$132,768.26	\$122,563.00			\$49,500.00	\$49,500.00	
7401 Co Equipment	\$10,451.00	\$56,603.16	\$45,257.00			\$32,000.00	\$32,000.00	
7402 Capital Profess Services	\$713,778.00	\$182,407.00	\$58,923.00			\$336,700.00	\$336,700.00	
7403 Federal Project	\$28,215.00	\$388,425.00	\$928,725.00			\$20,649.00	\$20,649.00	
7404 Capital Reserve Air Pacs		\$2,500.00						
7405 Hurrican Preparedness	\$7,917.00	\$9,217.49	\$5,917.00			\$44,500.00	\$44,500.00	
7406 Capital Bullet Proof Vest		\$500.00				\$21,000.00	\$21,000.00	
7408 Police/ Fire Grant	\$7,028.00					\$240,000.00	\$240,000.00	
7411 Res Future Beach Proj		\$2,829,887.00	\$963,562.00			\$1,077,900.00	\$1,077,900.00	
7413 Emergency Beach Project								
7414 Dune Planting								
7415 Construction Bis								
7488 Festivals	\$180.00					\$500.00	\$500.00	
7489 Contribution Cape Fear								
7500 Debt Service Principal	\$221,335.00	\$499,411.00	\$499,410.00			\$419,950.00	\$419,950.00	
7501 Debt Service - Interest	\$57,715.00	\$50,066.00	\$50,051.00			\$42,850.00	\$42,850.00	
7600 Access Grant Match								

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ANNUAL BUDGET ESTIMATE - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

	2014 - 2015	2015 - 2016	5/27/2016	2015 - 2016	2016 - 2017
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
7601 Wat Sys Reserve Depr					
7602 Dredging	\$8,560,669.00				
7603 Dredging For Inlet					
Report Totals	\$12,521,569.00	\$7,838,922.00	\$5,887,897.00		\$5,194,406.00

SUMMARY

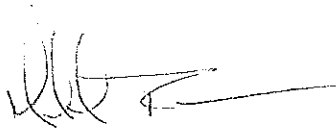
The FY 2017 budget reflects the priorities of the Town Board of Commissioners and staff as we move forward. Our community has much to offer, and it is evident by the recent recognition by ASBPA. Strong amenities like our beaches, our Town Center and our dedication to providing the core services like police and fire, public works and sanitation services, clean water, and safe access are the reason Topsail Beach is no longer a secret. The foresight town leaders have shown with the creation of the BIS Fund represent smart planning efforts that will allow us to continue to create the community that we will be proud of for years to come. The budget is a tool that will help us succeed. We will remain consistent with the goal of sound financial stewardship while we continue to be aware of the changes at both the federal and state levels and the impacts that they will have on our financial picture. As part of our fiscal accountability, we will look to create a fund balance policy for the Town to insure we have the necessary funds in place in case of an emergency, and we will prepare a Capital Improvement Plan to establish a road map for future improvements necessary to maintain our quality of life. We must continue to be vigilant in our efforts and dedicated to the overall goal of providing a safe, affordable, and attractive place for our citizens and our businesses while managing the economic growth that has returned to Topsail Beach.

Again, this budget represents a forecast of the revenues and expenses for the upcoming fiscal year. As such, it is subject to change as a result of unforeseen events and should therefore be looked at as a fluid document. Although every effort is made to anticipate all needs, the budget is monitored throughout the year and appropriate amendments are brought to Board's attention for review and action.

In closing, I would like to recognize and thank the elected officials and entire Town staff for their efforts in developing this budget. Budget preparation involves many difficult decisions, with needs often greater than resources available. Board members have and will continue to devote countless hours to review of the details within the proposed budget in order to shape the best document possible. This budget is not successful without the help of each department head, whose diligence and willingness to be part of this process helped in the preparation of this budget. I would particularly like to recognize Connie Forand, Finance Director, for her efforts.

We look forward to the implementation of another successful budget and financial operations in Fiscal Year 2017.

Respectfully submitted,



Michael Rose
Town Manager

BUDGETARY AUTHORITY

State law defines an annual budget as "a proposed *plan* for raising and spending money for specified programs, functions, activities or objectives during a fiscal year." While this definition may seem simple, budgets usually contain a considerable amount of detailed information. The fact remains however, that a budget exists as the single most comprehensive annually updated financial guide to the services provided to the citizens of a community.

The Town of Topsail Beach, like all local governments throughout North Carolina, prepares, adopts, and administers its budget in accordance with the Local Government Budget and Fiscal Control Act (LGBFCA). This Act establishes responsibilities in the adoption of the budget and most importantly, requires that the budget be *balanced*. In other words, the estimated revenues must equal the proposed spending. North Carolina local governments operate under a July 1 - June 30 fiscal year. A budget must be adopted by June 30th of each year, or interim provisions must occur.

The spending for the coming year is authorized through the Town Board's adoption of a *budget ordinance*. This action authorizes the spending, assures that the budget is balanced, levies the property tax for that budget year, and formally authorizes related fee schedules. Under North Carolina law, local property taxes may not be changed at any point in the year once adopted without input from the State government.

By law, each year a public hearing is held by the Town Board to receive comments from citizens and taxpayers on the recommended budget. That hearing is usually held after the Town Manager formally presents the recommended budget to the governing body. Throughout the budget review period, copies of the recommended budget are kept on file for public review in the Town Finance Director's office and with the Town Clerk.

PUBLIC DOCUMENT

The Fiscal Year 2017 Budget is a public document and is available for review at the Town of Topsail Beach's Town Hall, 820 S. Anderson Blvd., during the Town's normal office hours 8:00 am to 5:00 pm Monday through Friday; the Town's office is closed weekends and for authorized holidays. It is also available for viewing on the Town's website at www.TopsailBeachnc.org. The public hearing date for the FY 2017 Budget is set for June 8th, 2016.

BUDGET OFFICER

The Town's Manager serves as the budget officer and is authorized to amend the budget within departments and present the amendments for Board approval within the fiscal year.

AUTHORIZATION

The approved budget authorizes the Town Manager to oversee the use of the approved appropriations in accordance with the Town Board's policies and relevant statutes and regulations.



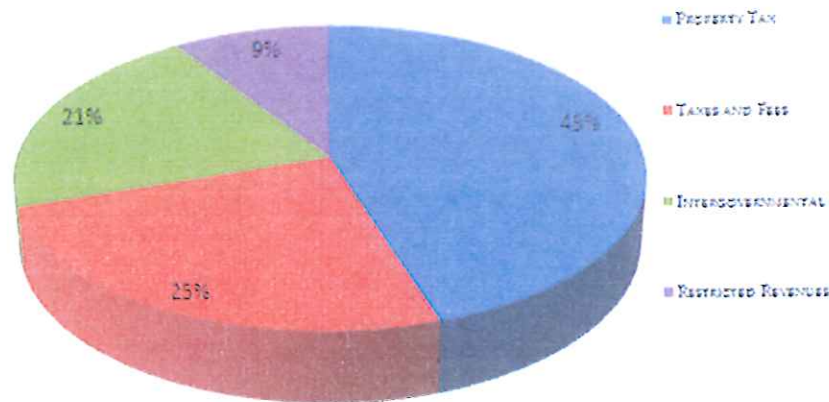
REVENUES

REVENUES

The Town of Topsail Beach generates income and revenue from a variety of resources to fund the different municipal programs and services. The revenues are categorized by type and designated as restricted or unrestricted funds. Unrestricted funds can be used for any service provided by the Town, while restricted funds are earmarked for specific purposes. Most services, such as administrative functions, public safety, public works services, and our public facilities are funded with the unrestricted monies. Certain specific services, such as street improvements (Powell Bill) and much of the beach-related services (BIS) are examples of restricted fund programs.

Revenues for the Town's General Fund are divided into several different major categories: Property Tax, Fees and Taxes, Unrestricted Intergovernmental Revenues, and Restricted Funds. This does not include the revenues related to the BIS, which has been established as a separate fund. Within each of these categories are several sources of revenue which are described below. Property Tax (45%) makes up the largest segment of the revenue generation, followed by Taxes and Fees (25%) and Intergovernmental Revenues (21%). Of these, the Town controls property tax levies, but much of the State-Shared revenues are determined by actions in the NC General Assembly.

**GENERAL FUND REVENUES
BY MAJOR FUND CATEGORY**



If the BIS Fund is included in this breakdown, it would account for 37% of the revenues generated compared to 28% for property tax, 16% for taxes and fees, and 13% for intergovernmental revenues.

Economic growth for North Carolina, Pender County, and Topsail Beach continues to show some progress, and most projections for the economic outlook in North Carolina for the upcoming year are generally positive. Although we have seen slight to moderate growth in many of the revenue sources, recovery has not yet returned to pre-2008 levels. According to the North Carolina League of Municipalities, slight growth in several state-shared revenues can be expected for FY 2017. However outside influences can impact revenue sources. Staff will be closely monitoring the activities of the General Assembly to determine what, if any, impacts to the Topsail Beach budget can be expected.

Revenues are shown by sources and by funds. Revenue projections can be made more accurately when revenues are segregated by source and managed accordingly. The major revenues by source are as follows:

PROPERTY TAX

- ❖ **Ad Valorem Tax:** Pender County performs all calculations of assessed property valuations, real and personal. The total property tax is calculated based upon a compilation of projected assessed value from the Pender County Tax Assessor's Office and current year levy as set by Town Board. The property tax rate currently is set at \$0.2925 per one hundred dollars (\$100) of assessed valuation: \$0.1725 of which is for general government and \$0.12 of which is designated for the BIS Fund. There is a total assessed value of \$617,657,132 inside the town limits. This budget proposes increasing the tax rate by two cents applied to general government.
- ❖ **DMV Tax:** The DMV, or automobile tax is calculated based on an average local fair market value as set by Pender County at the Town Board adopted property tax rate. The total assessed value for the Town is \$5,818,125.
- ❖ **Interest – Ad Valorem Taxes:** The revenue generated by penalties and interest is estimated with the use of trend analysis. This year's estimate represents a consistent pattern with the FY 2016 collections. Penalties are assessed on payments made after January 5. For the period from January 6 to February 1, interest accrues at the rate of 2%. Thereafter, interest accrues at the rate of 3/4% per month until outstanding balances are paid in full.

OTHER TAXES AND FEES

- **Topsail Accommodations Tax:** The Town imposes a tax levy of three percent (3%) of the gross receipts of any person, firm, corporation or association derived from the rental of any sleeping room or lodging. This includes both hotel/motel facilities and private residences. By law, all accommodation taxes received shall be used for "tourism-related" expenditures, which include but is not limited to public safety, public facilities,

and solid waste collection. Sixty –five percent (65%) of the revenue collected is allocated to the BIS Fund, and thirty-five percent (35%) is allocated to General Fund for the services listed above.

- **Tower Lease:** The Town leases property behind Town Hall for a communications tower. Space on the tower is leased for a fee to the following: T-Mobile, Verizon, CenturyLink and AT&T. These are based on existing lease agreements that are reviewed and considered for extensions upon contract.
- **Solid Waste Fees:** Solid Waste fees are charged to each resident to cover the cost of contracted service in the Town. The current fee is \$15/month for one cart, with additional fees charged for additional carts if requested by the property owner. Additional fees include \$25 for bulk item pick-up and \$1/month for recycling. A Recycling Center is located on Carolina Avenue and is available for residential recycling.
- **Fees and Receipts:** Several of the departments charge various fees for services, rentals, or other activities. These include, but are not limited to zoning and building permit fees, temporary permits, compliance permits, and similar items. These fees are designed to cover much of the costs incurred for the provision of related services.
- **Transfer of Capital Reserves:** Capital Reserve Funds are monies earmarked for the purchase or acquisition of vehicles and/or equipment needs for the Town. The money is set aside on an annual basis and allocated by the Board as part of the budget process. Capital items generally a value of \$5,000 or more with an expendable life of more than one year.

UNRESTRICTED INTERGOVERNMENTAL REVENUES

- **Utilities Franchise Tax:** As a result of tax reform legislation passed by the North Carolina General Assembly, the distribution method for electricity sales tax and piped natural gas changed in FY 2015. After reviewing the trend for Topsail Beach, the FY 2017 numbers reflect the revisions. This revenue is highly sensitive to weather; cool summers and mild winters can dramatically affect these receipts. For the purpose of this summary, it is assumed we will see a noticeable increase in revenues collected in previous years.
- **Alcohol Beverage:** Cities share in the tax on sales of both beer and wine based upon municipal population levels. The State of NC typically distributes this revenue source late in May. In addition, Pender County collects revenues on gross receipts of ABC sales for the county and distributes thirty-five percent (35%) of the revenue to the six municipalities based on a per capita distribution.

- **Local Sales Tax:** The NC General Assembly passed legislation that changes the redistribution of sales tax collected statewide. Services that earlier were not subject to sales tax are now included. The State collects and distributes the proceeds from locally levied tax on retail sales. This revenue source is subject to further significant swings related to what percentage of tax levy the Town of Topsail Beach has compared with other Pender County local governments. Any significant change (increase or decrease) in other governments assessed value or tax rates or annexations can result in significant changes to the Town's share of local sales tax distributions. A conservative estimate based on recent trends has been applied to this budget.
- **County Option 4 Tax:** Distribution for Article 40 and 42 Sales Tax is determined by the County. In 1992, special legislation was enacted creating an equitable method for distribution known as the "Option Four Redistribution" for Pender County. The State distributes the sales tax revenues on a per capita basis. The formula then allocates to the beach communities the amount they would receive using an ad valorem basis. The cost is then redistributed on a pro-rata basis to the County, School Board, and the municipalities. As a result, the beach communities receive more than they would using per capita basis, but less than under the ad valorem system.

RESTRICTED REVENUES

- ✓ **Powell Bill** The Town of Topsail Beach receives an annual distribution from the North Carolina Department of Transportation of prior year gas tax receipts. Municipal Powell Bill distributions are based upon population and number of municipal street miles maintained. Although gas purchases are volatile during this period of increased prices, this budget estimates revenues to remain stable.
- ✓ **Fire Grants:** The Fire Department has applied for two potential grants: One with NCDOI (totaling \$15,000 with an equivalent Town match) for equipment replacement and the other through FEMA for the purchase of a Mini-Pumper. The grant would pay \$225,000 and the Town would contribute \$15,000.

Beach Inlet & Sound

The Beach Inlet and Sound (BIS) Fund generates revenue from the following sources:

- 1) Ad Valorem Tax Revenue - \$0.12 per \$100 assessed value of real and personal property
- 2) Pender County Accommodations Tax – Pender County provides 100% of the revenue generated from its accommodations tax to Topsail Beach which is allocated to the BIS Fund. The tax is collected in a similar manner as the Topsail Beach Accommodations Tax

3) Topsail Beach Accommodations Tax – 65% of the revenue collected (as stated above) is allocated to the BIS Fund.

4) Pender County Funds – Pender County allocates additional funding to the Town towards the maintenance and repair of the beach. FY 2017 projects this figure to be \$180,000 compared to \$150,000 in FY 2016.

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 10 General Fund									
10-301-0000 Ad Valorem Taxes - General Fun	1,043,500.00	1,050,975.00	1,056,639.00			-1	1,173,500.00	-	
10-301-0001 Ad Valorem Tx Bis Maintenance	723,920.00								
10-301-0100 Ad Valorem Taxes Prior	5,426.00	8,000.00	772.00			90	2,000.00	-	
10-301-0200 Ad Valorem Tx Penalty & Int	3,539.00	2,500.00	2,217.00			11	2,000.00	-	
10-302-0000 Vehicle Tax - Current	23,912.00	20,000.00	13,648.00			32	17,000.00	-	
10-302-0100 Vehicle Tax - Prior	910.00	2,000.00				100	1,000.00	-	
10-303-0000 Pender Accommodations Tax	367,798.00								
10-303-0100 Topsail Accommodations Tax	367,803.00	119,000.00	127,707.00			-7	140,000.00	-	
10-307-0000 Pender County Funds	150,000.00								
10-325-0000 Business Registration	1,015.00	5,000.00				100			
10-328-0000 Cable Tv Franchise	20,281.00	28,500.00	19,879.00			30	30,000.00	-	

GENERAL FUND REVENUE REPORT - REVENUE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-329-0000 Interest Income - Gf	529.00	1,000.00	1,042.00		1,042.00		-4	12,495.00		
10-329-0100 Interest Earned - Bis Maint	16,282.00	500.00	324.00				35			
10-329-0200 Interest Earned - Powell Bill			-387.00							
10-332-0000 Tower Lease	89,231.00	71,200.00	67,000.00				6	78,000.00		
10-337-0000 Utility Franchise Tax	128,795.00	79,252.00	119,220.00				-50	130,000.00		
10-337-0100 Telecommunications Tax	8,632.00									
10-342-0000 Alcohol Beverage	11,972.00	10,000.00	13,670.00				-37	15,000.00		
10-343-0000 Powell Bill Allocation	16,563.00	16,000.00	16,532.00				-3	17,000.00		
10-345-0000 Local Sales & Use Tax	94,246.00	78,600.00	84,848.00				-8	90,000.00		
10-345-0100 County Option 4 Tax	104,963.00	260,000.00	211,642.00				19	275,000.00		
10-345-0500 Hold Harmless Tax		1,500.00					100			
10-345-0600 Solid Waste Tx	186.00	150.00	248.00				-65	175.00		

GENERAL FUND REVENUE REPORT - REVENUE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	%Remaining	Estimate	Requested	Recommended	Approved
10-351-0000 Court Costs/Fees/Charges	446.00	250.00	518.00			-107		400.00		
10-351-0500 On- Behalf Payments	3,416.00									
10-353-0000 Boat Ramp Fees	18,961.00	15,000.00	13,114.00			13		18,000.00		
10-354-0000 Boat Slip Fees	26,249.00	17,700.00	23,169.00			-31		23,000.00		
10-355-0000 Dune Permit Fee	45.00	75.00	100.00			-33				
10-356-0000 Beach Access Permits	22,515.00	20,500.00	22,425.00			-9		20,500.00		
10-357-0000 Building Permits	39,865.00	36,100.00	32,571.00			10		30,000.00		
10-357-0100 Electrical Permits	6,000.00	6,000.00	6,655.00			-11		6,000.00		
10-357-0200 Plumbing Permits	2,910.00	3,600.00	2,505.00			30		2,000.00		
10-357-0300 Hvac Permits	7,245.00	7,200.00	6,355.00			12		6,000.00		
10-357-0400 Insulation Permits	600.00	720.00	1,070.00			-49		720.00		
10-357-0500 Zoning /Other Fees	2,740.00	1,440.00	700.00			51		1,000.00		

GENERAL FUND REVENUE REPORT - REVENUE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-357-0600 Tech Fee	2,175.00	1.00	25.00				-2,400			
10-358-0000 Solid Waste Fees	273,354.00	285,748.00	271,528.00				5	290,000.00		
10-360-0000 Civil Citation	5,225.00	3,000.00	4,763.00				-59	4,000.00		
10-367-0000 Sales Tax Refund	18,668.00	10,900.00	12,270.00				-13	12,000.00		
10-379-0000 Miscellaneous	16,846.00	1.00					100			
10-381-0000 Sale Of Town Property		172,000.00	172,000.00							
10-382-0000 Sale Of Surplus Property	4,163.00	10,000.00						5,000.00		
10-383-0000 Town Property Rental			5,000.00							
10-384-0000 Merchandise Revenue	4,070.00	4,000.00	2,684.00				33	2,000.00		
10-386-0000 Donations-Fire Department			400.00							
10-386-0100 Donations-Police Dept	400.00		450.00							
10-386-0400 Donations Town Center	24,100.00	2,500.00	566.00				77			

GENERAL FUND REVENUE REPORT - REVENUE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-389-0000 Employee Health Premium	27,733.00	21,000.00	16,865.00	20		21,000.00		
10-394-0000 Public Private Projects	1,000.00	500.00		100		500.00		
10-395-0000 Fire Dept Grant	10,635.00	10,000.00		100		225,000.00		
10-396-0000 Grants From State	188,346.00	83,632.00	66,660.00	20		500.00		
10-398-0000 Grants From Agencies	6,672,031.00	1.00		100				
10-399-0000 Appropriated Fund Balance		214,632.00		100				
10-399-0200 Appropriated Bis Fund Balance	-1.00							
10-399-0300 Reimbursement From Fema Proj		285,460.00	312,860.00		-10			
10-399-0400 Transfer Fr Bis Fund		968,562.00	968,562.00					
10-399-0500 Transfer Fr Capital Reserve						116,000.00		
Total	\$10,559,240.00	\$3,934,699.00	\$3,678,816.00			\$2,766,790.00	\$2,766,790.00	
Report Total Revenue	\$10,559,240.00	\$3,934,699.00	\$3,678,816.00			\$2,766,790.00	\$2,766,790.00	

BEACH INLET SOUND REVENUE - REVENUE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	6/7/2016	Estimate	%Remaining	Requested	Recommended	Approved
Fund: 25 Bis Capital Project									
25-301-0000 Ad Valorem Taxes-Bis Fund		731,112.00	738,317.00			-1	731,200.00		
25-302-0000 Pender-Accom Tax-Bis Fund		340,000.00	357,234.00			-5	400,000.00		
25-302-0100 Topsail-Accom Tax-Bis Fund		221,000.00	224,589.00			-2	260,000.00		
25-307-0000 Pender County Funds		150,000.00	150,000.00				180,000.00		
25-307-0100 Transfer Fr Gr (Feina)		580,413.00	580,413.00						
25-307-0200 Fema Funds		963,562.00	1,583,173.00			-64			
25-329-0000 Interest Earned							5,500.00		
25-396-0000 Grants From State			2,500.00						
25-399-0000 Bis Appo Fund Balance		5,000.00				100			
Total									
Report Total Revenue		\$2,991,087.00	\$3,636,226.00				\$1,576,700.00	\$1,576,700.00	
		\$2,991,087.00	\$3,636,226.00				\$1,576,700.00	\$1,576,700.00	

UTILITY FUND REVENUE REPORT - REVENUE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015 Actual (\$)	2015 - 2016 Budget (\$)	5/27/2016 Actual (\$)	2015 - 2016 Estimate	%Remaining	2016 - 2017 Requested	2016 - 2017 Recommended	Approved
Fund: 30 Utility Fund								
30-329-0000 Interest Earned		2,000.00	3,796.00	-90		4,070.00		
30-370-0000 Water Use Facility Charge	503,676.00	482,800.00	431,769.00	11		483,000.00		
30-371-0000 Water Use Charges	329,172.00	285,000.00	299,785.00	-5		312,782.00		
30-371-0100 Meter Rental And Use Fees	74.00							
30-373-0000 Tap On Fees	12,810.00	7,000.00	12,800.00	-83		5,000.00		
30-374-0000 Water Impact Fees	95,505.00	70,000.00	64,760.00	7		50,000.00		
30-379-0000 Water Late/ Cut Off Fees	5,335.00	5,000.00	4,819.00	4		5,964.00		
30-384-0000 Miscellaneous Revenue	-329.00	10,665.00	11,189.00	-5		100.00		
30-389-0000 Employee Health Premium	2,553.00							
30-399-0000 Transfer Fr Water Reserve		50,671.00			100	20,000.00		
Total	\$948,796.00	\$913,136.00	\$828,918.00			\$880,916.00	\$880,916.00	
Report Total Revenue	\$948,796.00	\$913,136.00	\$828,918.00			\$880,916.00	\$880,916.00	



EXPENDITURES

The General Fund expenditures proposed for FY 2017 total \$4,313,490. This includes \$1,546,700 dedicated to the BIS Fund. The Water Enterprise funds account for an additional \$860,916. These figures include personnel, operations, capital, and debt service. Highlights of the departmental expenses follows, as well as a detailed line item budget for the various departments. The dollar amounts for each department represents comparisons for the FY 2016 budget (as amended) and the proposed FY 2017 budget.

Administration: \$905,833 (FY 2016) \$551,469 (FY 2017)

- ❖ Includes Governing Board, Administration, and Inspections/Planning
- ❖ Governing Board includes \$20,649 for Special Projects. These are projects identified later in the year and require Board approval prior to expenditure.
- ❖ An additional \$20,000 has been added to Administration for Contract Services. This is allocated for potential use of services by the Cape Fear Council of Governments for planning and Code Enforcement related issues on as as-needed basis.

Police: \$688,917 (FY 2016) \$735,550 (FY 2017)

- ❖ Replacement Vehicle as part of the regularly scheduled process.
- ❖ Includes funds to replace the existing Beach Wheelchair. This is an item that gets significant use during the vacation season.
- ❖ Add a protective cage to one of the Chargers for safe transport.
- ❖ Two Radar Speed Signs for Business District.
- ❖ Paint Exterior of Building.

Fire: \$339,563 (FY 2016) \$576,660 (FY 2017)

- ❖ The Fire Department has applied for a grant from FEMA for a Mini-Pumper. If the grant is awarded, it will pay \$225,000 and the Town will add \$15,000.
- ❖ Building maintenance including new gutters, propane, repair to bay floors.
- ❖ New Turnout Gear (uniforms).

Public Works: \$494,144 (FY 2016) \$476,891 (FY 2017)

- ❖ Includes Solid Waste Services.
- ❖ No Capital Items are requested.
- ❖ Increased Line Item for Building Maintenance and Repair to address potential needs including HVAC systems.
- ❖ Increased Line Item for Mosquito Control.

Bush Marina: \$187,624 (FY 2016) \$208,120 (FY 2017)

- ❖ Upgrades/repairs to Building and Docks (\$27,000).
- ❖ Debt Service totaling \$160,950.

Beach Management & Tourism: \$330,706 (FY 2016) \$200,050 (FY 2017)

- ❖ Reduced Professional Services (Lobbyist fees to BIS).
- ❖ Increased Beach Grass/Fence Line Item from \$4,000 in FY 16 to \$15,000 in our continued efforts to stabilize the beach and reduce erosion.
- ❖ Added Hurricane Preparedness.

Beach Inlet and Sound (BIS): \$2,991,087 (FY 2016) \$1,576,700 (FY 2017)

- ❖ Increased Professional Services (Lobbyists).
- ❖ Increased Legal Fees.
- ❖ Includes Engineering/Design Fees (\$336,700) for the next phase of our beach and inlet maintenance programs.
- ❖ Added Hurricane Preparedness (\$30,000)

Utility Fund: \$913,136 (FY 2016) \$880,916 (FY 2017)

- ❖ Debt Service totaling \$301,850.
- ❖ Increased Water System Repairs.
- ❖ \$20,000 for a Sewer Feasibility Study.

Although this budget represents a comprehensive planning effort, there are items that have been identified as needs for the Town but are not funded at this time. Among the needs identified but not funded include:

Administration: Permanent part-time Code Enforcement Officer, Improvements to Granicus/Video System, Allocation for improvements to new building

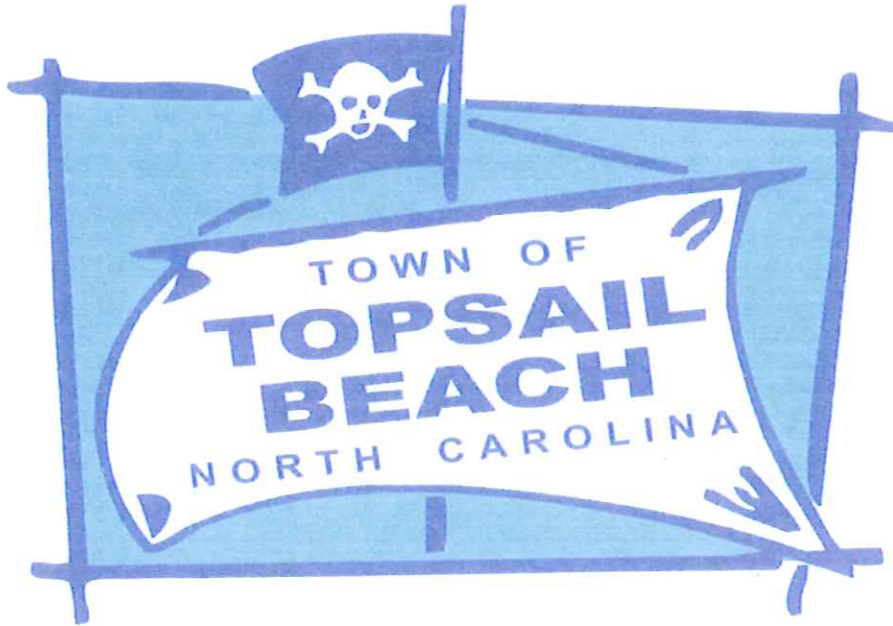
Police: Upgrades to Tasers, New Officer Position

Fire: Provisions for living space

Public Works: Funding for Street Repair/Improvements, Used Street Sweeper

Water: Back-up generator.

If the Town adopts a Fund Balance Policy that designates all revenues in excess of the required percentage be credited as capital reserves at the end of the fiscal year, the Board can amend the budget to include many of the items listed above. That amount is determined through the audit process after the previous fiscal year is completed.



GENERAL FUND

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 410 Governing Body										
10-410-0200 Salaries	18,000.00	19,500.00	13,500.00		31			19,500.00		
10-410-0400 Professional Services - Audit	6,938.00	6,700.00	6,600.00		1			8,600.00		
10-410-0401 Professional Services - Legal	19,946.00	18,000.00	28,793.00		-60			15,000.00		
10-410-0402 Professional Services	1,511.00	2,000.00	1,891.00		5			2,000.00		
10-410-0500 Fica	669.00	1,220.00	1,003.00		18			1,220.00		
10-410-1400 Staff Development	2,020.00	2,000.00	1,563.00		22			2,000.00		
10-410-3300 Departmental Supplies	995.00	2,000.00	1,167.00		42			1,000.00		
10-410-5300 Dues And Subscriptions	2,458.00	3,100.00	2,079.00		33			2,750.00		
10-410-5700 Inter Governmental Relations	4,438.00	4,000.00	2,414.00		40			4,000.00		
10-410-7401 Capital Outlay Equipment		10,000.00			100					
10-410-7403 Special Projects	13,215.00	177,000.00			100			20,649.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015	2015 - 2016	5/27/2016	2015 - 2016	2016 - 2017
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
Total	\$70,190.00	\$245,520.00	\$59,010.00		\$76,719.00 \$76,719.00

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 420 Administration									
10-420-0200	171,119.00	159,200.00	148,660.00		7		175,500.00		
Salaries									
10-420-0201	1,761.00	3,000.00	1,114.00		63		2,000.00		
Salaries - Overtime									
10-420-0300		3,000.00			100		3,000.00		
Salaries, Part-Time									
10-420-0301	1,722.00	4,800.00	4,800.00				6,800.00		
Unemployment									
10-420-0302	1,650.00	1,900.00	1,900.00				1,950.00		
Longevity									
10-420-0402	798.00	3,000.00	2,300.00		23		1,500.00		
Professional Services									
10-420-0500	12,721.00	10,126.74	11,087.00		-9		10,900.00		
Fica									
10-420-0600	44,868.00	52,110.00	39,776.00		24		39,800.00		
Group Insurance									
10-420-0700	11,699.00	10,817.00	10,300.00		5		12,750.00		
Retirement									
10-420-0701	11,119.00	5,600.00	5,440.00		3		8,800.00		
401-K									
10-420-1000	4,508.00	4,424.36	4,431.00		0		6,500.00		
Credit Card Service Fees									

GENERAL FUND EXPENSE REPORT - EXPENDITURE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-1100 Communications	11,147.00	12,000.00	11,818.00		11,818.00		2	12,000.00		
10-420-1101 Postage	1,374.00	2,000.00	1,493.00				25	2,000.00		
10-420-1200 Printing	95.00	1,200.00	88.00				93	500.00		
10-420-1300 Utilities	29,192.00	27,000.00	24,588.00				9	30,000.00		
10-420-1400 Staff Development	2,937.00	2,656.65	152.00				94	5,500.00		
10-420-1500 M&R Buildings	2,327.00	5,000.00	2,290.00				54	5,000.00		
10-420-1501 M& R Grounds	1,646.00	2,000.00	1,100.00				45	2,000.00		
10-420-1600 M&R - Equipment	4,409.00	4,500.00	4,149.00				8	4,500.00		
10-420-1700 M&R - Vehicle	686.00	2,342.96	2,343.00					2,000.00		
10-420-1800 Car Allowance	3,600.00									
10-420-1900 Moving Allowance		4,486.71	4,487.00							
10-420-2600 Advertising	1,079.00	1,500.00	285.00				81	1,000.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)		Estimate	%Remaining	Requested	Recommended
10-420-3100 Vehicle Operating Supplies	166.00	1,300.00	193.00			85	1,000.00		
10-420-3300 Departmental Supplies	7,930.00	5,000.00	3,766.00			25	5,000.00		
10-420-4500 Contracted Services	3,160.00	5,000.00	3,160.00			37	25,000.00		
10-420-4501 Software Support		45.00	45.00						
10-420-4502 Tax Collection	2,375.00	2,321.47	2,321.00				2,500.00		
10-420-4503 Town Code Updates	2,966.00	3,389.15	650.00			81	4,000.00		
10-420-4601 Computer Software Maintenance	15,948.00	10,000.00	5,116.00			49	10,000.00		
10-420-5300 Dues And Subscriptions	1,469.00	2,630.11	244.00			91	3,000.00		
10-420-5400 Insurance And Bonding	41,465.00	45,087.95	45,954.00			-2	51,000.00		
10-420-7400 Capital Outlay									
10-420-7401 Capital Outlay Equipment		500.00				100			
10-420-7403 Transfer To Capital Reserves		211,425.00	211,425.00						

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-420-7405	616.00							1,000.00		
Hurricane Preparedness Exp										
Total	\$396,552.00	\$609,363.00	\$555,475.00					\$436,500.00	\$436,500.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015 Actual (\$)	2015 - 2016 Budget (\$)	5/27/2016 Actual (\$)	2015 - 2016 Estimate	%Remaining	Requested	2016 - 2017 Recommended	Approved
Department: 450 Inspections And Planning								
10-450-0200	14,806.00	24,000.00	12,142.00	49	49	17,000.00		
Salaries								
10-450-0402		10,000.00	7,500.00	25	25			
Professional Services								
10-450-0500	2,352.00	1,450.00	929.00	36	36	1,450.00		
Fica								
10-450-1400	4,579.00	3,000.00	432.00	86	86	2,000.00		
Staff Development								
10-450-2600	332.00	1,000.00	277.00	72	72	1,000.00		
Advertising								
10-450-3300	3,666.00	3,000.00	1,103.00	63	63	2,000.00		
Departmental Supplies								
10-450-4500	1,831.00	2,500.00		100	100	5,000.00		
Contracted Services								
10-450-4601	6,286.00	5,500.00	2,002.00	64	64	5,500.00		
Computer Software Maint								
10-450-5300	319.00	500.00	195.00	61	61	500.00		
Dues And Subscriptions								
Total	\$34,171.00	\$50,950.00	\$24,580.00			\$34,450.00	\$34,450.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 510 Police								
10-510-0200	426,166.00	402,900.00	361,349.00		10	399,700.00		
Salaries								
10-510-0201	2,774.00	6,000.00	5,515.00		8	6,000.00		
Salaries - Overtime								
10-510-0300	6,709.00	6,000.00	1,341.00		78	10,000.00		
Salaries - Part-Time								
10-510-0301	15,455.00	15,500.00	14,266.00		8	15,500.00		
Supplemental Retirement								
10-510-0302	1,700.00	2,200.00	2,200.00			2,550.00		
Longevity								
10-510-0401	1,500.00	1,000.00			100	500.00		
Legal								
10-510-0402		500.00			100	500.00		
Professional Services								
10-510-0500	32,157.00	26,901.08	29,350.00		-9	26,000.00		
Fica								
10-510-0600	82,058.00	88,560.00	73,833.00		17	99,200.00		
Group Insurance								
10-510-0700	28,324.00	31,007.00	27,106.00		13	32,000.00		
Retirement								
10-510-0701	34,209.00	15,000.00	9,570.00		36	20,000.00		
401-K								

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GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-1100 Communications	903.00	1,700.00	104.00		104.00		94	1,800.00		
10-510-1400 Staff Development	3,365.00	3,500.00	2,832.00				19	3,500.00		
10-510-1500 M&R Bldg Police	1,683.00	2,000.00	8,161.00				-308	6,000.00		
10-510-1501 M&R Grounds	823.00	800.00	573.00				28	800.00		
10-510-1600 M&R - Equipment	3,872.00	3,700.00	3,561.00				4	4,000.00		
10-510-1601 Rental Equipment	300.00	300.00	300.00					500.00		
10-510-1700 M&R - Vehicles	7,829.00	5,000.00	4,677.00				6	5,000.00		
10-510-1800 Vehicle Allowance	15,654.00	14,400.00	13,200.00				8	16,800.00		
10-510-3100 Vehicle Operating Supplies	22,383.00	21,198.92	14,746.00				30	23,000.00		
10-510-3300 Departmental Supplies	8,658.00	4,000.00	3,480.00				13	5,500.00		
10-510-3600 Uniforms	1,806.00	5,000.00	3,957.00				21	3,000.00		
10-510-3601 Uniform Cleaning		32.51					100	250.00		

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GENERAL FUND EXPENSE REPORT - EXPENDITURE

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TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-510-4500 Contracted Services	166.00	350.00	233.00				34	350.00		
10-510-4600 Pre-Employment Exams	145.00	600.00	540.00				10	600.00		
10-510-4601 Computer Software Maintenance	9,877.00	6,000.00	4,700.00				22	6,000.00		
10-510-5300 Dues And Subscriptions	966.00	1,000.00	963.00				4	1,000.00		
10-510-7400 Capital Outlay Equipment		7,461.84	7,359.00				1	12,000.00		
10-510-7401 Capital Outlay Equipment	10,451.00	15,538.16	15,533.00				0	32,000.00		
10-510-7405 Hurricane Preparedness		267.49	267.00					500.00		
10-510-7406 Capital Bullet Vest		500.00					100	1,000.00		
Total	\$719,933.00	\$688,917.00	\$609,716.00					\$735,550.00	\$735,550.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 520 Fire									
10-520-0201	627.00	6.75	7.00				500.00		
Salaries, Overtime									
10-520-0300	20,481.00	55,861.00	51,745.00		7		55,000.00		
Salaries - Part Time									
10-520-0303	35,350.00	30,400.00	30,400.00				70,400.00		
Salary P/Time Vff									
10-520-0500	4,006.00	5,996.06	6,304.00		-5		7,600.00		
Fica									
10-520-0600	105,017.00	118,800.00	97,979.00		18		98,860.00		
Group Insurance									
10-520-0700	1,338.00	5,894.00	2,470.00		58		2,800.00		
Retirement									
10-520-0800	5,120.00	720.00	720.00				2,400.00		
Firemen Pension Fund State									
10-520-1100	3,122.00	3,228.92	968.00		70		9,200.00		
Communications									
10-520-1400	496.00	1,459.31	1,459.00				2,500.00		
Staff Development									
10-520-1500	4,142.00	3,073.49	9,837.00		-220		12,000.00		
M&R Buildings									
10-520-1600	5,238.00	5,000.00	5,411.00		-8		15,000.00		
M&R - Equipment									

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GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-1700 M&R - Vehicles	10,236.00	7,500.00	4,354.00			42	7,500.00		
10-520-2600 Advertising	321.00						100.00		
10-520-3100 Vehicle Operating Supplies	2,341.00	2,476.96	1,638.00			34	3,000.00		
10-520-3300 Departmental Supplies	5,154.00	2,701.00	2,673.00			1	5,000.00		
10-520-3600 Uniforms	3,598.00	7,431.08	-1,111.00			115	13,500.00		
10-520-4501 Cs/Ts/Np		500.00	75.00			85	500.00		
10-520-4600 Pre Employment Exams	105.00						100.00		
10-520-4601 Computer Software Maintenance	1,847.00	2,000.00	1,478.00			26	3,000.00		
10-520-5300 Dues And Subscriptions	588.00	678.01	678.00			0	1,500.00		
10-520-7400 Co Equipment Replacement	2,780.00	2,402.42	53.00			98	30,000.00		
10-520-7401 Cap Outlay Fire Truck Reserve									
10-520-7404 Capital Reserve Air Packs		2,500.00							

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-520-7408 Police / Fire Grant	7,028.00					240,000.00		
10-520-7500 Debt Service - Principal	77,585.00	79,482.00	79,481.00	0				
10-520-7501 Debt Service - Interest	3,348.00	1,452.00	1,451.00	0				
Total	\$299,868.00	\$339,563.00	\$298,070.00			\$580,460.00	\$580,460.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

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TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 600 Public Works									
10-600-0200	97,672.00	95,310.00	87,976.00		8		98,500.00		
Salaries									
10-600-0201	103.00	3,500.00	498.00		86		2,000.00		
Salaries - Overtime									
10-600-0302	750.00	950.00	950.00				1,050.00		
Longevity									
10-600-0401		300.00			100		500.00		
Professional Services									
10-600-0500	6,874.00	6,000.00	5,844.00		3		6,231.00		
Fica									
10-600-0600	18,411.00	20,000.00	20,852.00		-4		19,910.00		
Group Insurance									
10-600-0700	6,665.00	7,000.00	6,322.00		10		7,200.00		
Retirement									
10-600-0701	2,947.00	4,766.00	1,559.00		67		5,000.00		
401-K									
10-600-1400	56.00	1,000.00	306.00		69		1,000.00		
Staff Development									
10-600-1500	7,145.00	6,000.00	4,004.00		33		10,000.00		
M&R - Buildings									
10-600-1501	2,151.00	2,500.00	1,844.00		26		3,000.00		
M&R - Grounds									

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GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-600-1600 M&R - Equipment	4,104.00	7,000.00	4,168.00			40	10,000.00		
10-600-1601 Rental Equipment	197.00	500.00	125.00			75	5,000.00		
10-600-1700 M&R - Vehicles	3,998.00	3,000.00	1,886.00			37	4,000.00		
10-600-3100 Vehicle Operating Supplies	3,965.00	3,500.00	1,629.00			53	4,000.00		
10-600-3200 Mosquito Control	2,088.00	2,500.00	1,939.00			22	5,000.00		
10-600-3300 Departmental Supplies	2,908.00	2,500.00	1,158.00			54	4,000.00		
10-600-3302 Expendable Equipment	1,231.00	1,200.00	246.00			80	1,200.00		
10-600-3600 Uniforms	1,861.00	2,100.00	2,010.00			4	2,600.00		
10-600-4501 Cs/Ts/Np		1,000.00				100	1,000.00		
10-600-5300 Dues And Subscriptions	70.00	150.00	100.00			33	200.00		
10-600-7400 Capital Outlay - Equipment		1,500.00				100			
10-600-7402 Capital Outlay Vehicle		8,868.00	8,840.00			0			

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-600-7405	1,925.00	2,500.00	924.00		63	4,000.00		
Hurricane Preparedness								
Total	\$165,122.00	\$183,644.00	\$153,180.00			\$195,391.00	\$195,391.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 610 Solid Waste								
10-610-1600 M&R - Equipment	11,633.00	14,000.00	5,242.00	63		14,000.00		
10-610-1601 Rental Equipment	2,740.00	4,500.00	4,293.00	5		5,000.00		
10-610-4500 Contract Services-Refuse Coll	157,018.00	169,000.00	142,152.00	16		160,000.00		
10-610-4501 Cs/Ts/Np	69,598.00	66,000.00	60,129.00	9		65,000.00		
10-610-4502 Recycling	34,488.00	32,000.00	29,173.00	9		35,000.00		
10-610-4601 Computer Software Maintenance	8,679.00	3,000.00	2,406.00	20		2,500.00		
10-610-7400 Capital Outlay		22,000.00	21,395.00	3				
Total	\$284,156.00	\$310,500.00	\$264,790.00			\$281,500.00	\$281,500.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 620 Bush Marina									
10-620-0300 Marina Salaries	6,884.00	13,000.00	6,845.00			47	13,390.00		
10-620-0301 Salaries Overtime	11.00	400.00				100			
10-620-0500 Fica	801.00	810.00	524.00			35	830.00		
10-620-1500 M&R Bldg.	1,235.00	3,000.00	2,183.00			27	27,000.00		
10-620-1501 M&R Grounds	2,628.00	2,500.00	1,145.00			54	3,500.00		
10-620-2600 Advertising		300.00				100	300.00		
10-620-3300 Departmental Supplies	602.00	600.00	128.00			79	500.00		
10-620-3600 Uniforms		150.00				100	150.00		
10-620-4601 Computer Software Maintenance	2,893.00	2,500.00	1,001.00			60	1,500.00		
10-620-7500 Debt Service Marina Principal	143,750.00	143,750.00	143,750.00				143,750.00		
10-620-7501 Debt Interest Marina	24,049.00	20,614.00	20,614.00			0	17,200.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Total	\$182,853.00	\$187,624.00	\$176,190.00			\$208,120.00	\$208,120.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 630 Powell Bill								
10-630-3100 Vehicle Supplies	1,244.00	1,500.00	801.00		47	500.00		
10-630-3300 Departmental Supplies	1,221.00	2,200.00	939.00		57	1,000.00		
10-630-5600 Street Improvements	16,618.00	6,000.00			100	3,000.00		
10-630-5802 Engineering Powell Bill		1,100.00	445.00		60	1,000.00		
10-630-5803 Paving Resurfacing						4,000.00		
10-630-5805 Drainage And Storm	9,465.00	5,000.00			100	5,000.00		
10-630-5806 Traffic Control	1,045.00	2,500.00	1,011.00		60	2,500.00		
Total	\$29,593.00	\$18,300.00	\$3,196.00			\$17,000.00	\$17,000.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 700 Bm & Tourism								
10-700-0200 Salary	24,264.00	17,168.00	11,106.00	35		30,100.00		
10-700-0401 Professional Services - Legal	2,400.00	5,000.00	16,296.00	-226				
10-700-0402 Professional Services	30,797.00	47,000.00	33,046.00	30				
10-700-0500 Fica	1,920.00	2,170.00	807.00	63		1,865.00		
10-700-0700 Retirement	1,716.00	2,200.00	741.00	66		2,180.00		
10-700-0701 401 K	2,431.00	1,500.00		100		1,505.00		
10-700-1100 Communications	5,611.00	6,000.00	5,868.00	2		6,000.00		
10-700-1101 Postage	759.00	1,000.00	612.00	39		1,000.00		
10-700-1300 Utilities	10,375.00	10,500.00	7,979.00	24		10,500.00		
10-700-1400 Staff Development	682.00	500.00	78.00	84		500.00		
10-700-1500 M&R Building	322.00	1,000.00		100		3,000.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-700-1501 M&R Grounds	2,559.00	4,000.00	2,378.00		41	5,500.00		
10-700-1600 M&R - Equipment	3,214.00	3,500.00	3,779.00		-8	5,000.00		
10-700-1601 Rental - Equipment	12,114.00	16,771.83	15,235.00		9	17,500.00		
10-700-1700 M&R - Structures	53,974.00	25,000.00	8,141.00		67	25,000.00		
10-700-1800 Town Appearance Projects	57.00	500.00			100	500.00		
10-700-2101 Rental-Building	6,002.00	6,005.00	6,003.00		0	6,000.00		
10-700-2600 Advertising						250.00		
10-700-3300 Departmental Supplies	22,109.00	17,252.70	8,839.00		49	20,000.00		
10-700-3301 Beach Grass And Fence	4,238.00	4,000.00	2,280.00		43	15,000.00		
10-700-3305 Flood Map Appeal		20,042.50	17,493.00		13			
10-700-4501 Cs/TS/Np	19,000.00	19,000.00	15,500.00		18	19,000.00		
10-700-4601 Computer Software Maintenance	5,805.00	3,000.00	2,002.00		33	3,000.00		

GENERAL FUND EXPENSE REPORT - EXPENDITURE
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TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
10-700-5300 Dues And Subscriptions	44.00	250.00	32.00		87		150.00		
10-700-5400 Insurance And Bonding	21,249.00	22,941.97	23,375.00		-2		24,000.00		
10-700-7400 Capital Outlay	170,371.00	94,404.00	93,756.00		1				
10-700-7405 Hurricane Preparedness							2,000.00		
10-700-7488 Festivals	180.00						500.00		
Total	\$402,193.00	\$330,706.00	\$275,346.00				\$200,050.00	\$200,050.00	

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 FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 720 Federal Project									
10-720-0401 Legal		500.00				100	500.00		
10-720-0402 Professional Services		5,500.00	5,000.00			9	500.00		
10-720-3300 Departmental Supplies		50.00				100	50.00		
10-720-7403 Transfer To Capital Reserve Fund	15,000.00								
Total	\$15,000.00	\$6,050.00	\$5,000.00				\$1,050.00	\$1,050.00	

GENERAL FUND EXPENSE REPORT - EXPENDITURE

Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	% Remaining	Requested	Recommended	Approved
Department: 800 Beach Inlet Sound Maint.									
10-800-0400 Profess Services	2,500.00								
10-800-0401 Legal	3,898.00								
10-800-7402 Capital Professional Services	713,778.00								
10-800-7411 Beach Project Expenditures		963,562.00	963,562.00						
10-800-7602 Dredging	8,560,669.00								
Total	\$9,280,845.00	\$963,562.00	\$963,562.00	\$963,562.00					
Report Total Expenditure	\$11,880,476.00	\$3,934,699.00	\$3,388,115.00	\$3,388,115.00			\$2,766,790.00	\$2,766,790.00	



BIS FUNDS

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017			
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	%Remaining	Requested	Recommended	Approved	
Fund: 25 Bis Capital Project										
25-700-0400 Professional Serv & Audit		3,300.00	3,300.00					86,900.00		
25-700-0401 Legal		3,500.00	2,200.00			37		15,000.00		
25-700-1101 Postage		100.00				100		100.00		
25-700-1200 Printing		100.00	48.00			52		100.00		
25-700-5803 Transfer To General Fund		5,000.00	5,000.00							
25-700-5804 Repay Loan To General Fund		963,562.00	963,562.00							
25-700-7402 C Outlay-Eng & Design		149,200.00	26,500.00			82		336,700.00		
25-700-7403 Federal Funds Spent			717,300.00							
25-700-7405 Hurricane Preparedness								30,000.00		
25-700-7411 Reserve Future Bch Proj		1,866,325.00				100		1,107,900.00		
Total		\$2,991,087.00	\$1,717,910.00					\$1,576,700.00	\$1,576,700.00	
Report Total Expenditure		\$2,991,087.00	\$1,717,910.00					\$1,576,700.00	\$1,576,700.00	



ENTERPRISE FUNDS

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016		2015 - 2016		2016 - 2017	
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
Department: 710 Water Department										
30-710-0200	156,466.00	158,000.00	126,179.00			20		150,000.00		
Salaries										
30-710-0201	414.00	2,000.00	610.00			70		1,000.00		
Salaries - Over Time										
30-710-0202	18,000.00	19,500.00	13,500.00			31		19,500.00		
Salaries Gov Board										
30-710-0301		2,500.00	2,418.00			3		3,464.00		
Unemployment										
30-710-0302	2,150.00	2,250.00	2,250.00					2,400.00		
Longevity										
30-710-0400	1,588.00	3,550.00	3,300.00			7		4,300.00		
Professional Services-Audit										
30-710-0401	9,600.00	10,000.00	8,328.00			17		15,000.00		
Professional Services-Legal										
30-710-0402	3,778.00	1,934.57				100		10,000.00		
Professional Services-Engineer										
30-710-0500	11,998.00	9,607.70	10,401.00			-8		9,100.00		
Fica										
30-710-0600	30,500.00	38,100.00	25,871.00			32		29,867.00		
Group Insurance										
30-710-0700	11,263.00	11,171.00	9,079.00			19		11,000.00		
Retirement										

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Estimate	% Remaining	Requested	Recommended	Approved
30-710-0701 401-K	5,970.00	5,800.00	10.00			100	7,400.00		
30-710-1000 Credit Card Service Fees	2,162.00	4,000.00	1,836.00			54	4,000.00		
30-710-1100 Communications	5,669.00	5,500.00	5,877.00			-7	5,500.00		
30-710-1101 Postage	6,602.00	7,000.00	6,884.00			2	9,000.00		
30-710-1200 Printing		2,500.00	88.00			96	1,500.00		
30-710-1300 Utilities	5,049.00	6,000.00	5,299.00			12	6,000.00		
30-710-1301 Utilities - Pumping	20,908.00	19,500.00	16,701.00			14	19,500.00		
30-710-1400 Staff Development	1,832.00	2,250.00	1,020.00			55	2,800.00		
30-710-1500 M&R - Buildings	8,170.00	15,000.00	13,926.00			7	15,000.00		
30-710-1501 M&R - Grounds	250.00	2,000.00	238.00			88	3,000.00		
30-710-1600 M&R - Equipment	3,497.00	11,223.94	9,391.00			16	10,000.00		
30-710-1601 Rental - Equipment	121.00	6,030.17	6,030.00				7,500.00		

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015		2015 - 2016		5/27/2016	2015 - 2016		2016 - 2017		
	Actual (\$)	Budget (\$)	Actual (\$)	Budget (\$)	Actual (\$)	Estimate	%Remaining	Requested	Recommended	Approved
30-710-1700 M&R - Vehicles	1,829.00	3,000.00	1,931.00		1,931.00		36	4,500.00		
30-710-2101 Rental Building	1,800.00	1,800.00	1,800.00		1,800.00			1,800.00		
30-710-3100 Vehicle Operating Supplies	4,955.00	4,500.00	2,976.00		2,976.00		34	5,500.00		
30-710-3300 Departmental Supplies	19,007.00	13,000.00	10,605.00		10,605.00		18	15,000.00		
30-710-3302 Expendable Equipment	1,097.00	1,500.00	564.00		564.00		62	1,500.00		
30-710-3305 Water Treatment Supplies	10,787.00	14,166.54	8,021.00		8,021.00		43	15,500.00		
30-710-3600 Uniforms	2,096.00	2,200.00	2,264.00		2,264.00		-3	2,600.00		
30-710-4500 Contract Services	5,023.00	8,087.92	3,371.00		3,371.00		58	23,000.00		
30-710-4600 Computer Software Purchase	65.00							8,565.00		
30-710-4601 Computer Software Maintenance	18,949.00	15,000.00	7,436.00		7,436.00		50	15,000.00		
30-710-5300 Dues And Subscriptions	2,858.00	2,666.76	2,667.00		2,667.00			2,700.00		
30-710-5400 Insurance And Bonding	21,249.00	22,799.64	23,253.00		23,253.00		-2	30,000.00		

UTILITY FUND EXPENSE REPORT - EXPENDITURE
Amended - 2016-2017

TOWN OF TOPSAIL BEACH
FY 2015-2016

Account	2014 - 2015	2015 - 2016	5/27/2016	2015 - 2016	2016 - 2017
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
30-710-5700 Water Deposit Cleaning Account	-3,323.00		-5,450.00		
30-710-5800 Water System Repairs	51,818.00	67,793.76	60,529.00	11	72,070.00
30-710-5804 Transfer To Veh Cr		40,671.00	30,671.00	25	
30-710-7400 Capital Outlay-Equipment		5,000.00		100	7,500.00
30-710-7401 Capital Outlay Res-Vehicles		30,565.00	29,724.00	3	
30-710-7402 Capital Outlay Vehicle		24,339.00	23,583.00	3	
30-710-7405 Hurricane Preparedness	5,376.00	6,450.00	4,726.00	27	7,000.00
30-710-7406 Capital Outlay Projects					20,000.00
30-710-7500 Debt Service Principal		276,179.00	276,179.00	0	276,200.00
30-710-7501 Debt Service Interest	30,318.00	28,000.00	27,986.00	0	25,650.00
Total	\$479,891.00	\$913,136.00	\$782,072.00		\$880,916.00

UTILITY FUND EXPENSE REPORT - EXPENDITURE
 Amended - 2016-2017

TOWN OF TOPSAIL BEACH
 FY 2015-2016

Account	2014 - 2015	2015 - 2016	5/27/2016	2015 - 2016	2016 - 2017
	Actual (\$)	Budget (\$)	Actual (\$)	Estimate %Remaining	Requested Recommended Approved
Department: 790					
30-790-0000	161,202.00				
Depreciation Expense					
Total	\$161,202.00				
Report Total Expenditure	\$641,093.00	\$913,136.00	\$782,072.00		\$880,916.00